

**Baker&Hostetler LLP**

PNC Center  
1900 East 9th Street, Suite 3200  
Cleveland, OH 44114-3482

T 216.621.0200  
F 216.696.0740  
www.bakerlaw.com

James H. Rollinson  
direct dial: 216.861.7075  
jrollinson@bakerlaw.com

May 31, 2016

**VIA ECF AND FEDERAL EXPRESS**

Vito Genna, Clerk of Court  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green, 6th Floor  
New York, New York 10004-1408

*Re: Securities Investor Corporation v. Bernard L. Madoff Investment Securities LLC,*  
Adv. Pro. No. 08-01789 (SMB) — *Picard v. Cohen, Adv. Pro. No. 10-04311 (SMB)*

Dear Clerk of Court:

We are counsel to the parties in the above-referenced adversary proceeding. On May 30, 2016, defendant Andrew H. Cohen filed objections (the “Objections” (ECF No. 117)) to the Proposed Findings of Fact and Conclusions of Law signed by the Honorable Stuart M. Bernstein on April 25, 2016 (ECF No. 90).

Pursuant to Federal Rule of Bankruptcy 9033(b), the parties have agreed that those portions of the record, which are identified below, should be transcribed to the United States District Court for the Southern District of New York (the “District Court”) in connection with its consideration of the Objections and review of the Proposed Findings of Fact and Conclusions of Law.

<i>ECF</i>	<i>Description</i>
1	Complaint of Plaintiff Irving H. Picard
10	Answer to Complaint, Affirmative Defenses, and Counterclaim of Andrew H. Cohen
12	Answer to Counterclaim of Plaintiff Irving H. Picard
60	Second Revised Joint Pretrial Order Signed On 10/8/2015
64	Transcript regarding Hearing Held on 10/14/2015
71	Plaintiff Irving H. Picard’s Post-Trial Proposed Findings of Fact and Conclusions of Law

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74	Defendant Andrew H. Cohen's Findings of Fact and Conclusions of Law
79	Plaintiff Irving H. Picard's Reply to Defendant Andrew H. Cohen's Post-Trial Proposed Findings of Fact and Conclusions of Law
90	Proposed Findings of Fact and Conclusions of Law
117	Defendant Andrew H. Cohen's Post-Trial Objections to the Proposed Findings of Fact and Conclusions of Law
TBD	Plaintiff Irving H. Picard's Response to Defendant Andrew H. Cohen's Post-Trial Objections to the Proposed Findings of Fact and Conclusions of Law

The parties additionally have agreed that all of their respective trial exhibits should also be transcribed to the District Court. These exhibits were introduced and admitted into the record at trial, but have not docketed by the Bankruptcy Court. The parties therefore ask for the Clerk's guidance regarding how to arrange for the transcription of this portion of the record to the District Court.

Finally, Rule 9033(b) further provides that "such portions [of the record] . . . as the bankruptcy judge deems sufficient" should also be transcribed to the District Court in connection with its review of proposed findings of fact and conclusions of law. The undersigned have copied the Honorable Stuart M. Bernstein on this letter to provide him with that opportunity.

We thank you for your attention on this matter, and please contact either of the undersigned counsel regarding how we should arrange for the transcription of our trial exhibits to the District Court.

**BAKER & HOSTETLER LLP**

By: /s/ James H. Rollinson  
127 Public Square  
Cleveland, Ohio 44114  
Telephone: 216.621.0200  
Facsimile: 216.696.0740  
James H. Rollinson  
Email: jrollinson@bakerlaw.com

*and*

45 Rockefeller Plaza  
New York, New York 10111  
Telephone: 212.589.4200  
Facsimile: 212.589.4201

**LEWIS & McKENNA**

By: /s/ Paul Z. Lewis  
82 E. Allendale Road  
Saddle River, New Jersey 07458  
Telephone: 201.934.9800  
Facsimile: 201.934.8681  
Paul Z. Lewis  
Email: plewis@lewismckenna.com  
Gregory S. Goett  
Email: ggoett@lewismckenna.com

*Attorneys for Defendant Andrew Cohen*

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David J. Sheehan  
Email: dsheehan@bakerlaw.com  
Nicholas J. Cremona  
Email: ncremona@bakerlaw.com

*Attorneys for Plaintiff Irving H. Picard,  
Trustee for the liquidation of Bernard L.  
Madoff Investment Securities LLC and the  
consolidated estate of Bernard L. Madoff*

cc: Honorable Stuart M. Bernstein  
Anatin Ruzeau